BUREAU OF STATISTICS

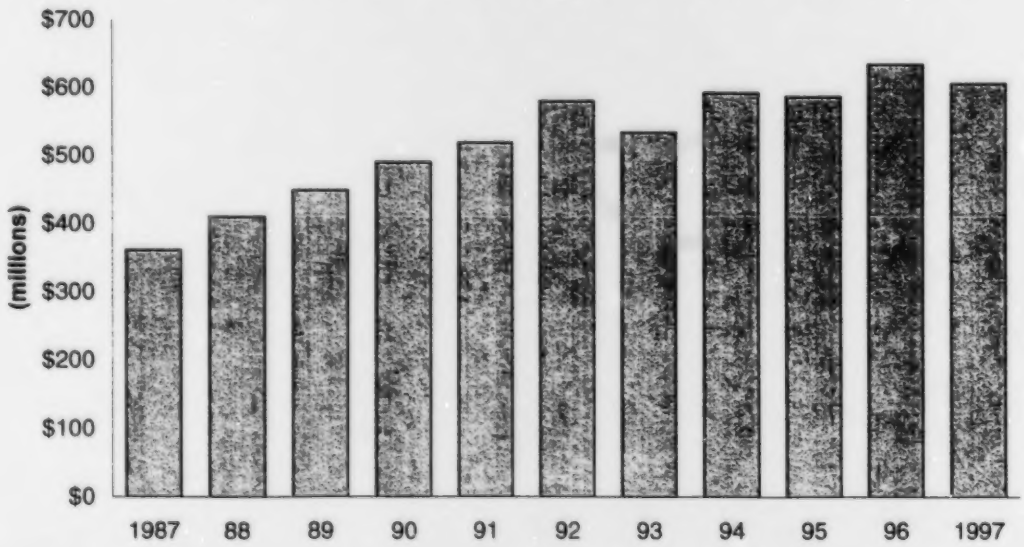
YUKON INCOME STATISTICS 1997 TAXATION YEAR

1 Income Tax, Yukon, 1997

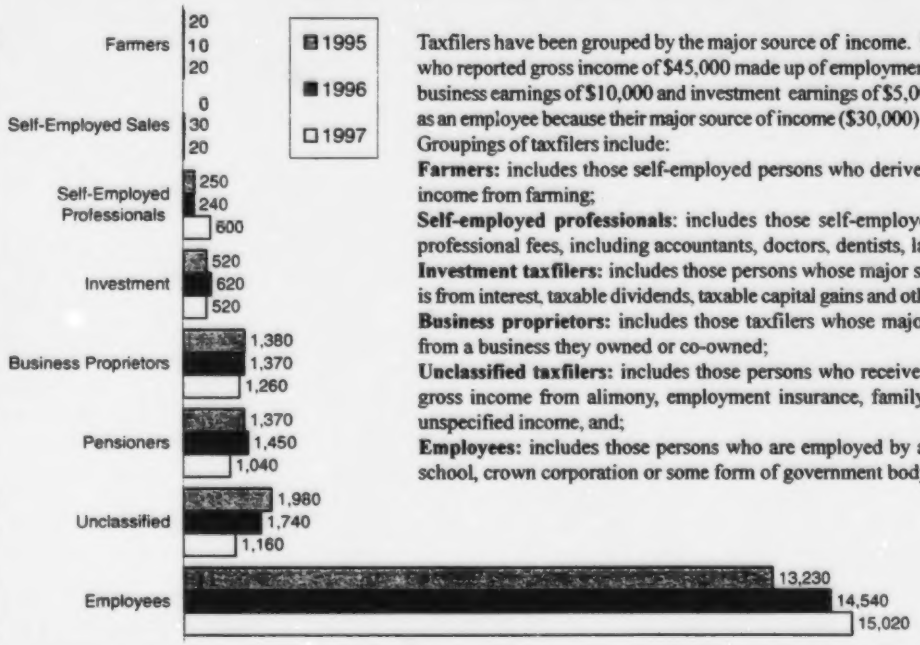
- Total number of income tax returns ——— **19,650**
- Total income assessed ——— **$606,700,000**
- Total deductions ——— **$124,100,000**
- Total taxable income assessed ——— **$486,600,000**
- Average taxable income assessed ——— **$24,763**

For the 1997 tax year, the total number of tax returns filed by Yukoners was 19,650. The total income assessed was $606,700,000 and the total taxable income assessed was $486,600,000. For the 1996 tax year, Yukoners filed 20,010 tax returns. The total income assessed was $634,977,000 and the total taxable income assessed was $509,022,000. From 1996 to 1997, the number of tax returns filed decreased by 360 or 1.8% and the total income assessed decreased by $28,277,000 or 4.5%. The taxable income assessed decreased by $22,422,000 or 4.4%. Taking a simple average, each tax return in 1997 had an average taxable income assessed of $24,763. In 1996 this figure was $25,438. The average taxable income assessed decreased by $675 (2.7%) from 1996 to 1997.

Total Income Assessed, Yukon, 1987 to 1997



2 All Taxfilers by Major Income Source, Yukon, 1995 to 1997



Taxfilers have been grouped by the major source of income. For instance, a taxfiler who reported gross income of $45,000 made up of employment earnings of $30,000, business earnings of $10,000 and investment earnings of $5,000, would be classified as an employee because their major source of income ($30,000) was from employment. Groupings of taxfilers include:

Farmers: includes those self-employed persons who derive their major source of income from farming;

Self-employed professionals: includes those self-employed professionals with professional fees, including accountants, doctors, dentists, lawyers, etc.;

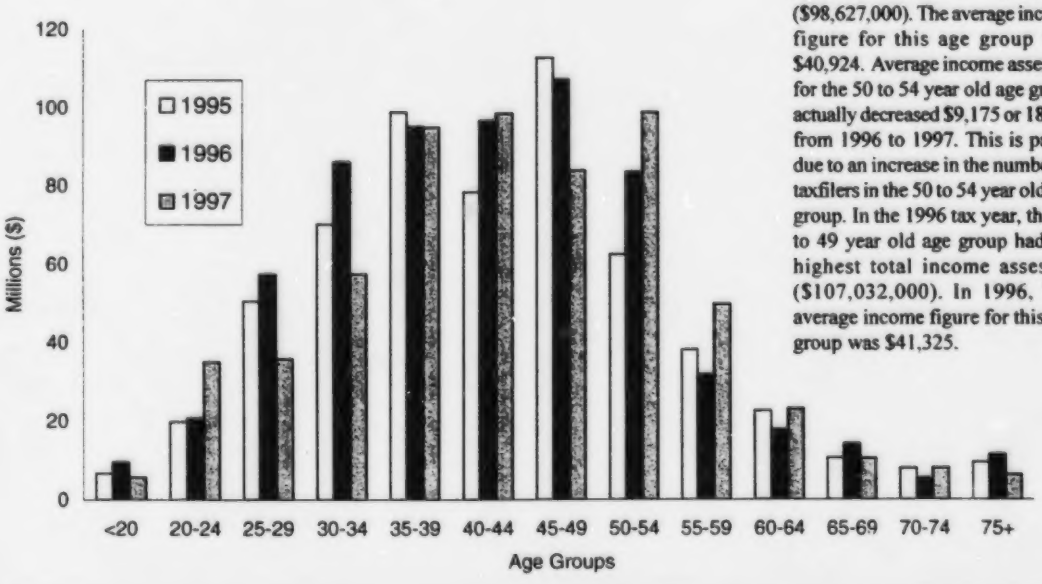
Investment taxfilers: includes those persons whose major source of gross income is from interest, taxable dividends, taxable capital gains and other investment income;

Business proprietors: includes those taxfilers whose major source of income is from a business they owned or co-owned;

Unclassified taxfilers: includes those persons who receive their major source of gross income from alimony, employment insurance, family allowance and other unspecified income, and;

Employees: includes those persons who are employed by a business, institution, school, crown corporation or some form of government body.

3 All Taxfilers by Age Group, Yukon, 1995 to 1997



In the 1997 tax year, the 50 to 54 year old age group had the highest total income assessed ($98,627,000). The average income figure for this age group was $40,924. Average income assessed for the 50 to 54 year old age group actually decreased $9,175 or 18.3% from 1996 to 1997. This is partly due to an increase in the number of taxfilers in the 50 to 54 year old age group. In the 1996 tax year, the 45 to 49 year old age group had the highest total income assessed ($107,032,000). In 1996, The average income figure for this age group was $41,325.

M121

IMPORTANT NOTE CONCERNING THE FOLLOWING PAGES

THE PAGES WHICH FOLLOW HAVE BEEN FILMED TWICE IN ORDER TO OBTAIN THE BEST REPRODUCTIVE QUALITY

USERS SHOULD CONSULT ALL THE PAGES REPRODUCED ON THE FICHE IN ORDER TO OBTAIN A COMPLETE READING OF THE TEXT.

REMARQUE IMPORTANTE CONCERNANT LES PAGES QUI SUIVENT

LES PAGES SUIVANTES ONT ÉTÉ REPRODUITES EN DOUBLE AFIN D'AMÉLIORER LA QUALITÉ DE REPRODUCTION

LES UTILISATEURS DOIVENT CONSULTER TOUTES LES PAGES REPRODUITES SUR LA FICHE AFIN D'OBTENIR LA LECTURE DU TEXTE INTÉGRAL

micromedia
a division of IHS Canada

20 Victoria Street
Toronto, Ontario M5C 2N8
Tel.: (416) 362-5211
Toll Free: 1-800-387-2689
Fax: (416) 362-6161
Email: info@micromedia.on.ca

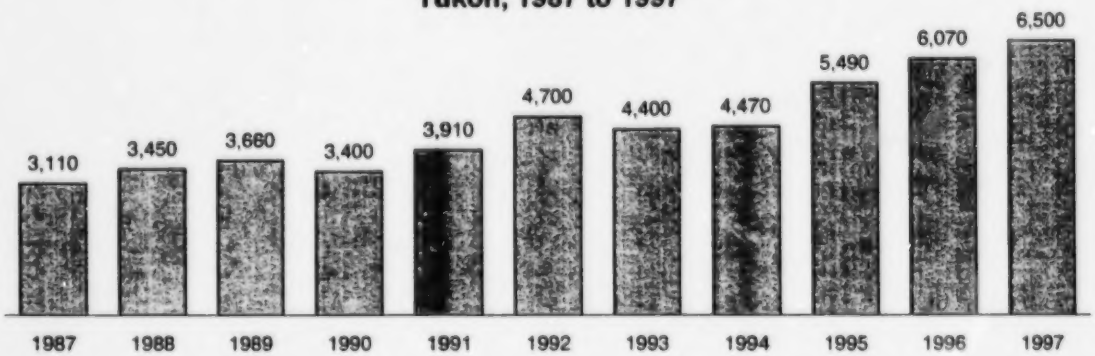
4 Taxfiler Returns with RRSP Contributions, Yukon, 1997

Income Ranges	RRSP Contribution Ranges: $1 to $1,000 # of returns	$1 to $1,000 Total RRSP contributions (000's)	$1,000 to $2,000 # of returns	$1,000 to $2,000 Total RRSP contributions (000's)	$2,000 to $4,000 # of returns	$2,000 to $4,000 Total RRSP contributions (000's)	$4,000 to $8,000 # of returns	$4,000 to $8,000 Total RRSP contributions (000's)
under $10,000	20	$16	100	$116	-	-	-	-
$10,000 to $20,000	180	$98	10	$24	30	$91	30	$134
$20,000 to $30,000	90	$53	230	$297	180	$501	190	$865
$30,000 to $40,000	590	$295	470	$631	110	$319	200	$1,033
$40,000 to $50,000	40	$22	140	$230	230	$632	280	$1,379
$50,000 to $60,000	40	$22	130	$178	400	$871	190	$799
$60,000 to $80,000	140	$68	100	$121	330	$939	280	$1,382
$80,000 to $100,000	50	$20	60	$82	100	$242	60	$258
over $100,000	-	-	50	$86	-	-	20	$88
Grand Total	1,150	$591	1,290	$1,766	1,390	$3,599	1,250	$5,949

Income Ranges	RRSP Contribution Ranges: $8 to $8,000 # of returns	$8 to $8,000 Total RRSP contributions (000's)	$8,000 to $10,000 # of returns	$8,000 to $10,000 Total RRSP contributions (000's)	Over $10,000 # of returns	Over $10,000 Total RRSP contributions (000's)	Total # of returns	Total Total RRSP contributions (000's)
under $10,000	-	-	-	-	-	-	130	$172
$10,000 to $20,000	20	$148	-	-	-	-	280	$495
$20,000 to $30,000	-	-	50	$457	-	-	740	$2,186
$30,000 to $40,000	70	$450	-	-	20	$226	1,470	$2,981
$40,000 to $50,000	10	$83	140	$1,200	20	$283	870	$3,809
$50,000 to $60,000	150	$995	140	$1,356	60	$867	1,100	$5,088
$60,000 to $80,000	80	$548	120	$959	210	$2,682	1,250	$6,679
$80,000 to $100,000	20	$149	-	-	130	$1,797	430	$2,602
over $100,000	30	$204	50	$513	90	$2,345	240	$3,240
Grand Total	380	$2,591	510	$4,575	530	$8,180	6,500	$27,252

As would be expected, tax filers with higher income levels generally recorded higher contributions to RRSPs. In 1997, taxfilers with RRSP contributions accounted for 33.1% of the total number of taxfilers. This figure is up 2.8 percentage points from the 1996 level of 30.3%, up 3.8 percentage points from the 1995 level of 29.3% and up 8.1 percentage points from the 1994 level of 25.0%.

Total Number of Income Tax Returns With RRSP Contributions, Yukon, 1987 to 1997



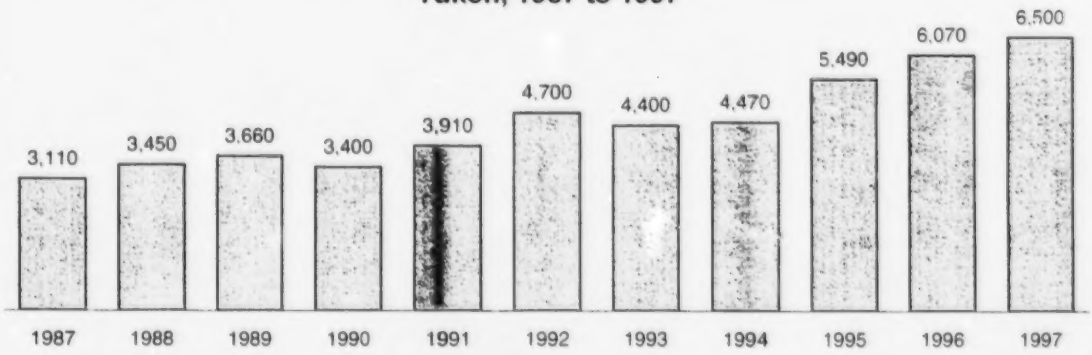
4 Taxfiler Returns with RRSP Contributions, Yukon, 1997

Income Ranges	RRSP Contribution Ranges: $1 to $1,000 # of returns	$1 to $1,000 Total RRSP contributions (000's)	$1,000 to $2,000 # of returns	$1,000 to $2,000 Total RRSP contributions (000's)	$2,000 to $4,000 # of returns	$2,000 to $4,000 Total RRSP contributions (000's)	$4,000 to $6,000 # of returns	$4,000 to $6,000 Total RRSP contributions (000's)
under $10,000	20	$16	100	$116	-	-	-	-
$10,000 to $20,000	180	$98	10	$24	30	$91	30	$134
$20,000 to $30,000	90	$52	230	$297	180	$501	190	$865
$30,000 to $40,000	590	$295	470	$631	110	$319	200	$1,033
$40,000 to $50,000	40	$22	140	$230	230	$632	280	$1,379
$50,000 to $60,000	40	$22	130	$178	400	$871	190	$799
$60,000 to $80,000	140	$66	100	$121	330	$939	280	$1,362
$80,000 to $100,000	50	$20	60	$82	100	$242	60	$258
over $100,000	-	-	50	$86	-	-	20	$88
Grand Total	1,150	$591	1,290	$1,766	1,390	$3,599	1,250	$5,949

Income Ranges	RRSP Contribution Ranges: $6 to $8,000 # of returns	$6 to $8,000 Total RRSP contributions (000's)	$8,000 to $10,000 # of returns	$8,000 to $10,000 Total RRSP contributions (000's)	Over $10,000 # of returns	Over $10,000 Total RRSP contributions (000's)	Total # of returns	Total Total RRSP contributions (000's)
under $10,000	-	-	-	-	-	-	130	$172
$10,000 to $20,000	20	$148	-	-	-	-	280	$495
$20,000 to $30,000	-	-	50	$457	-	-	740	$2,186
$30,000 to $40,000	70	$450	-	-	20	$226	1,470	$2,981
$40,000 to $50,000	10	$83	140	$1,200	20	$263	870	$3,809
$50,000 to $60,000	150	$995	140	$1,356	60	$867	1,100	$5,088
$60,000 to $80,000	80	$549	120	$959	210	$2,682	1,250	$6,679
$80,000 to $100,000	20	$149	-	-	130	$1,797	430	$2,602
over $100,000	30	$204	50	$513	90	$2,345	240	$3,240
Grand Total	380	$2,591	510	$4,575	530	$8,180	6,500	$27,252

As would be expected, tax filers with higher income levels generally recorded higher contributions to RRSPs. In 1997, taxfilers with RRSP contributions accounted for 33.1% of the total number of taxfilers. This figure is up 2.8 percentage points from the 1996 level of 30.3%, up 3.8 percentage points from the 1995 level of 29.3% and up 8.1 percentage points from the 1994 level of 25.0%.

Total Number of Income Tax Returns With RRSP Contributions, Yukon, 1987 to 1997



5 All Taxfilers with Allowed Child Care Expenses, Yukon, 1997

Total Income Class	Number of Returns Claiming Expenses	Number of Children Claimed	Total Payments for Child Care	Child Care Expenses Allowed	Number of Deductions
under $10,000	110	130	$107	$107	110
$10,000 - $20,000	40	40	$28	$28	10
$20,000 - $30,000	20	30	$18	$18	20
$30,000 - $40,000	220	330	$1,043	$1,043	110
$40,000 - $50,000	380	750	$77	$77	380
$50,000 - $100,000	30	70	$84	$84	10
$100,000 and over	0	0	$0	$0	0
Total	800	1,340	$1,357	$1,357	640

Note: All money figures are in thousands of dollars.

Since 1995 the number of tax returns claiming child care expenses has changed as follows:

Year	Number of Returns	Change from previous year
1995	1,190	58.7%
1996	980	-17.6%
1997	800	-18.4%

The changes in total payments for child care from 1995 to 1997 are as follows:

Year	Total Payments	Change from previous year
1995	$2,203,000	38.0%
1996	$1,959,000	-11.1%
1997	$1,357,000	-18.4%

6 All Taxfilers with Taxable Capital Gains, Yukon, 1997

	Total Taxable Capital Gains		Capital Gains Deducted	
Total Income Class	Number of returns	Amount (000's)	Number of returns	Amount (000's)
$1 - $20,000	500	$300	-	-
$20,000 - $40,000	640	$1,302	-	-
$40,000 - $60,000	360	$1,918	-	-
$60,000 - $80,000	350	$1,951	-	-
$80,000 - $100,000	90	$149	-	-
$100,000 - $150,000	80	$1,745	-	-
$150,000 - $200,000	50	$19	-	-
$200,000 - $250,000	0	$0	-	-
$250,000 and over	10	$3,879	-	-
Total	2,090	$11,263	10	$1,520

In 1995, the total number of returns with taxable capital gains was 1,520. In 1996, this amount was 1,240, a decrease of 18.4%. In 1997, the total number of returns with taxable capital gains was 2,090, an increase of 68.5% from the previous year.

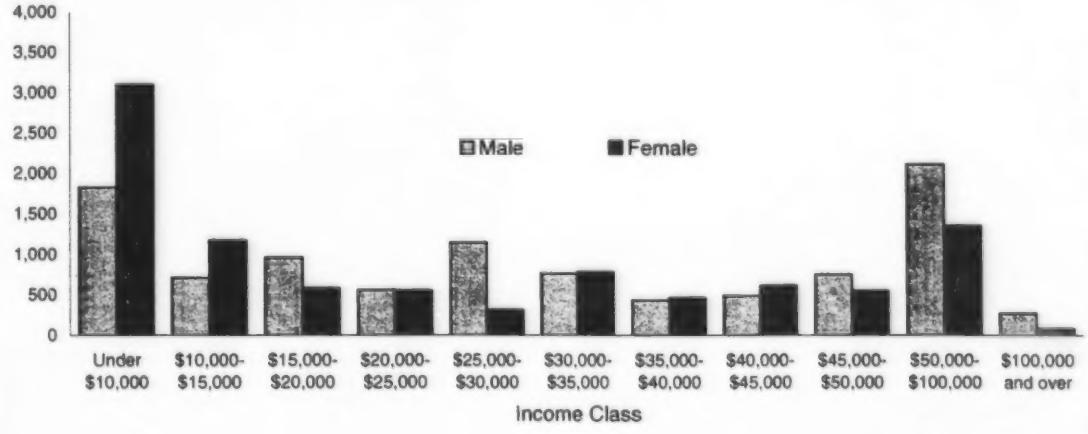
In 1995, total taxable capital gains were $4,164,000. In 1996, this amount was $8,899,000, an increase of 113.7%. In 1997, total taxable capital gains were $11,263,000, an increase of 26.6% from 1996.

7 All Taxfilers by sex, age and income class, Yukon, 1997

Males Total Income	Age Categories 0-24	25-34	35-44	45-54	55-64	65-74	75+	Total Males per Income Range
Under $10,000	590	140	330	410	360	-	-	1,830
$10,000-$15,000	430	20	100	20	20	120	-	720
$15,000-$20,000	200	110	220	180	90	140	20	960
$20,000-$25,000	-	250	230	40	30	10	-	570
$25,000-$30,000	170	90	160	600	120	-	-	1,140
$30,000-$35,000	70	160	180	-	320	-	30	770
$35,000-$40,000	70	100	260	-	-	-	-	440
$40,000-$45,000	-	220	90	180	-	-	-	480
$45,000-$50,000	-	100	150	500	-	-	-	770
$50,000-$100,000	20	310	860	580	230	80	30	2,100
$100,000 and over	-	10	50	150	40	20	-	280
Total	1,540	1,510	2,640	2,680	1,210	380	90	10,050

Females Total Income	Age Categories 0-24	25-34	35-44	45-54	55-64	65-74	75+	Total Females per Income Range
Under $10,000	1,270	390	540	510	390	-	-	3,100
$10,000-$15,000	360	110	40	190	330	-	140	1,180
$15,000-$20,000	170	200	180	30	-	-	-	580
$20,000-$25,000	160	70	-	280	40	-	-	550
$25,000-$30,000	-	140	120	50	-	-	-	320
$30,000-$35,000	-	300	290	-	190	-	-	800
$35,000-$40,000	-	130	180	140	-	10	-	460
$40,000-$45,000	-	-	470	-	140	-	-	620
$45,000-$50,000	-	-	240	220	-	90	-	550
$50,000-$100,000	50	140	590	430	140	-	-	1,350
$100,000 and over	-	-	-	80	-	-	-	90
Total	2,020	1,480	2,650	1,950	1,230	120	150	9,600

Total Male & Female Taxfilers by Income Class, 1997

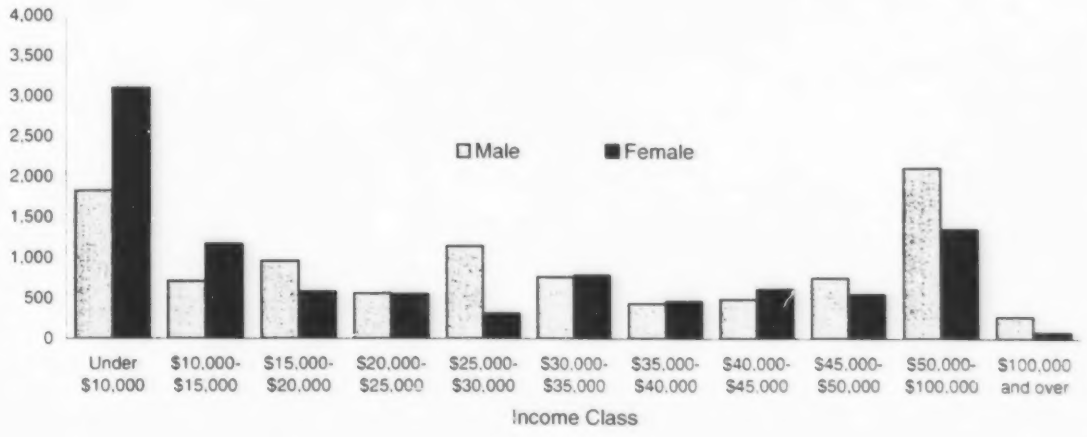


7 All Taxfilers by sex, age and income class, Yukon, 1997

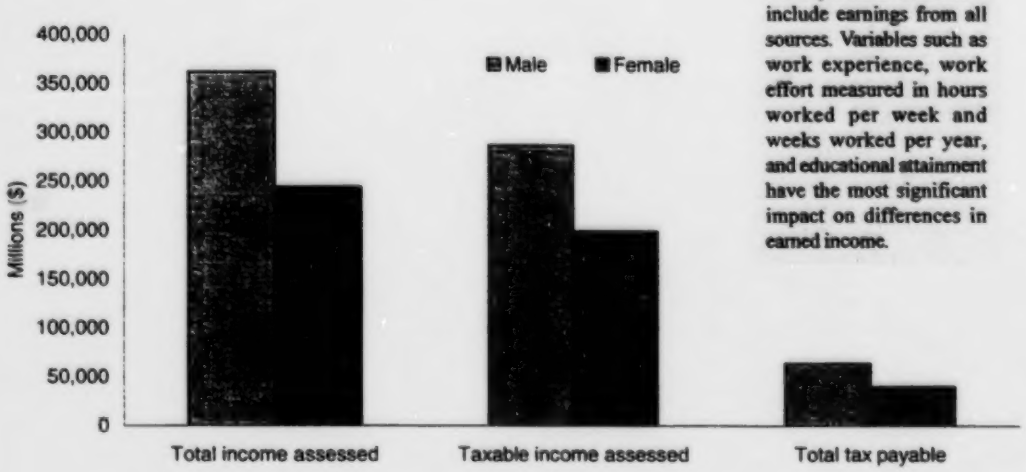
Males	Age Categories							Total Males per
Total Income	0-24	25-34	35-44	45-54	55-64	65-74	75+	Income Range
Under $10,000	590	140	330	410	360	-	-	1,830
$10,000-$15,000	430	20	100	20	20	120	-	720
$15,000-$20,000	200	110	220	180	90	140	20	960
$20,000-$25,000	-	250	230	40	30	10	-	570
$25,000-$30,000	170	90	160	600	120	-	-	1,140
$30,000-$35,000	70	160	180	-	320	-	30	770
$35,000-$40,000	70	100	260	-	-	-	-	440
$40,000-$45,000	-	220	90	180	-	-	-	480
$45,000-$50,000	-	100	150	500	-	-	-	770
$50,000-$100,000	20	310	860	580	230	80	30	2,100
$100,000 and over	-	10	50	150	40	20	-	280
Total	1,540	1,510	2,640	2,680	1,210	380	90	10,050

Females	Age Categories							Total Females per
Total Income	0-24	25-34	35-44	45-54	55-64	65-74	75+	Income Range
Under $10,000	1,270	390	540	510	390	-	-	3,100
$10,000-$15,000	360	110	40	190	330	-	140	1,180
$15,000-$20,000	170	200	180	30	-	-	-	580
$20,000-$25,000	160	70	-	280	40	-	-	550
$25,000-$30,000	-	140	120	50	-	-	-	320
$30,000-$35,000	-	300	290	-	190	-	-	800
$35,000-$40,000	-	130	180	140	-	10	-	460
$40,000-$45,000	-	-	470	-	140	-	-	620
$45,000-$50,000	-	-	240	220	-	90	-	550
$50,000-$100,000	50	140	590	430	140	-	-	1,350
$100,000 and over	-	-	-	80	-	-	-	90
Total	2,020	1,480	2,650	1,950	1,230	120	150	9,600

Total Male & Female Taxfilers by Income Class, 1997

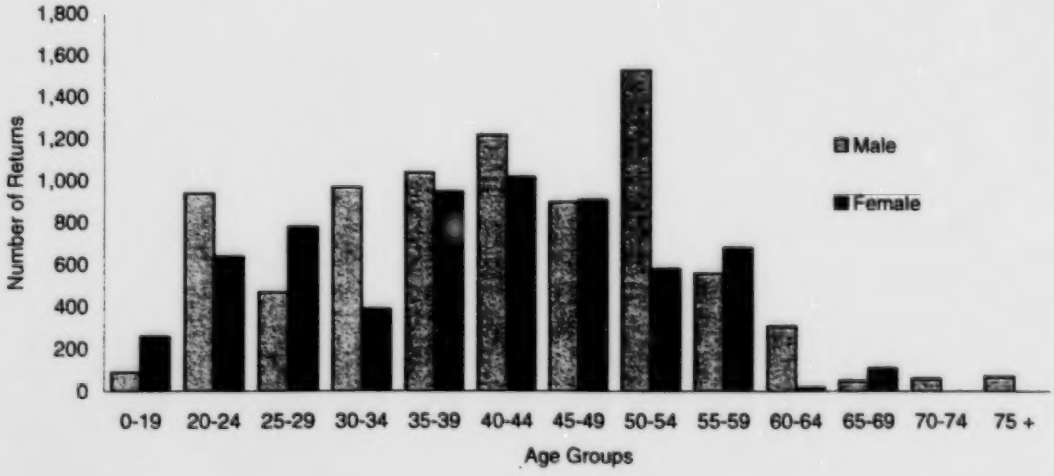


8 Income Assessed, Taxable Income & Tax Payable, Yukon, 1997

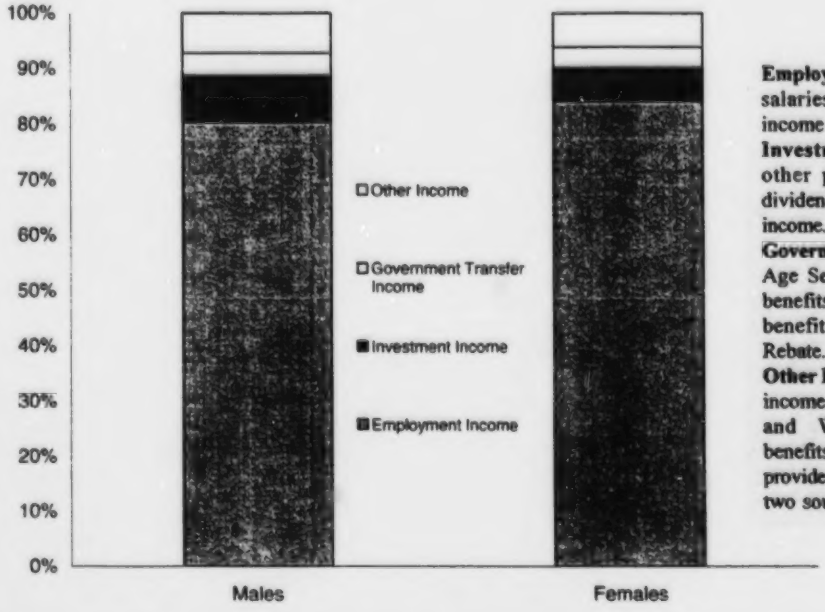


The reported income totals include earnings from all sources. Variables such as work experience, work effort measured in hours worked per week and weeks worked per year, and educational attainment have the most significant impact on differences in earned income.

Number of Taxable Returns, by Age, by Sex, Yukon, 1997



9 Income by Source, Yukon, 1997

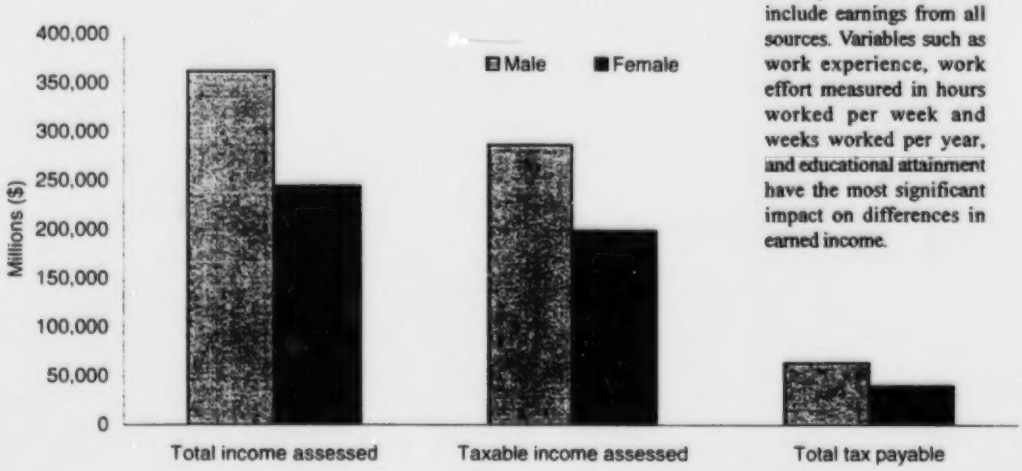


Employment Income: Wages and salaries, tips and gratuities, net income from self-employment.
Investment Income: RRSP and other private pension income, dividends, capital gains, net rental income.
Government Transfer Income: Old Age Security pension, CPP/QPP benefits, unemployment insurance benefits, Child Tax Credit, GST Rebate.
Other Income: All other sources of income, including social assistance and Worker's Compensation benefits. (Statistics Canada did not provide detailed information on these two sources.)

10 Average Taxable Income Assessed, Yukon, 1988 - 1997

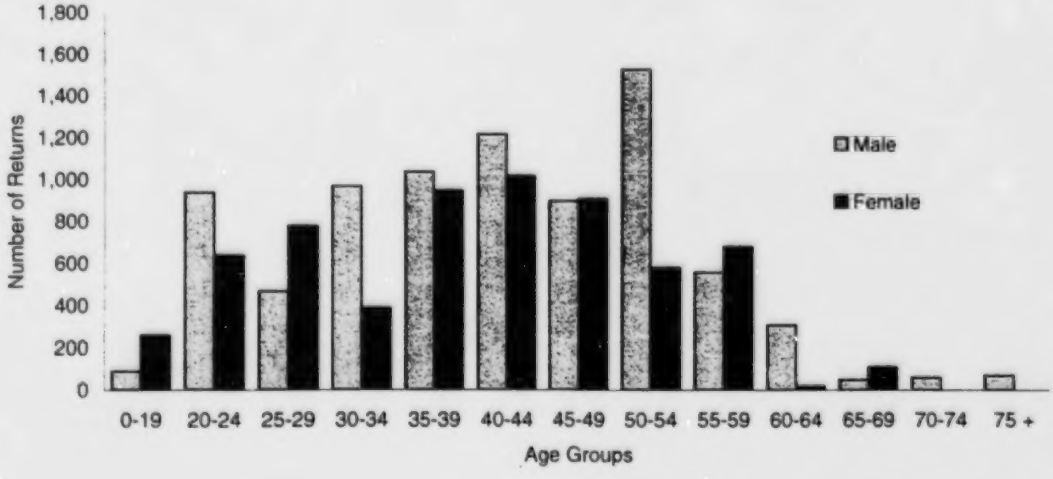
Year	Number of Returns	Total Income Assessed	Total Deductions	Total Taxable Income Assessed	Average Taxable Income
1988	16,330	$410,277,000	$73,050,000	$338,022,000	$20,699
1989	16,960	$449,174,000	$78,019,000	$371,847,000	$21,925
1990	17,850	$491,062,000	$84,048,000	$407,743,000	$22,843
1991	17,930	$519,988,000	$92,428,000	$427,511,000	$23,843
1992	19,450	$580,970,000	$121,715,000	$459,108,000	$23,605
1993	18,090	$534,014,000	$117,503,000	$417,802,000	$23,096
1994	17,880	$592,694,000	$151,935,000	$441,149,000	$24,673
1995	18,760	$586,783,000	$124,656,000	$462,859,000	$24,673
1996	20,010	$634,977,000	$126,790,000	$509,022,000	$25,438
1997	19,650	$606,700,000	$124,100,000	$486,600,000	$24,763

8 Income Assessed, Taxable Income & Tax Payable, Yukon, 1997

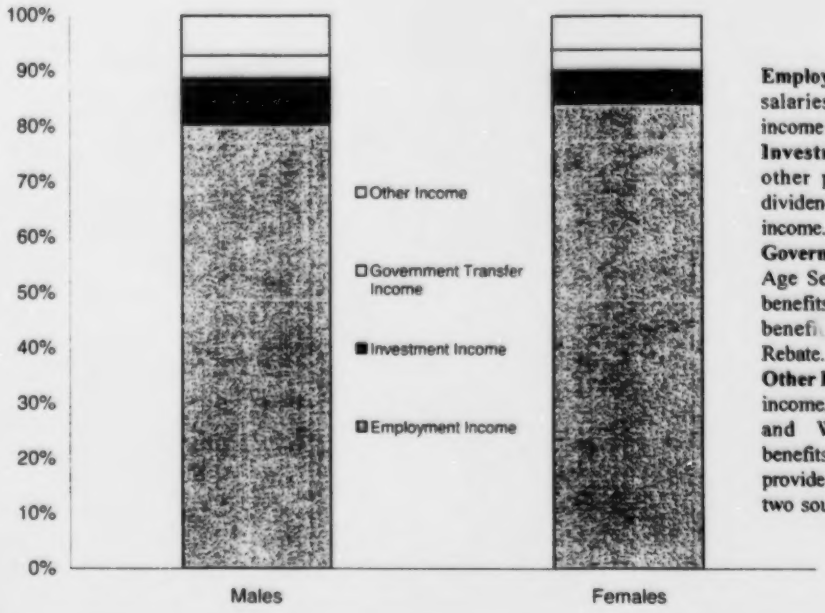


The reported income totals include earnings from all sources. Variables such as work experience, work effort measured in hours worked per week and weeks worked per year, and educational attainment have the most significant impact on differences in earned income.

Number of Taxable Returns, by Age, by Sex, Yukon, 1997



9 Income by Source, Yukon, 1997



Employment Income: Wages and salaries, tips and gratuities, net income from self-employment.
Investment Income: RRSP and other private pension income, dividends, capital gains, net rental income.
Government Transfer Income: Old Age Security pension, CPP/QPP benefits, unemployment insurance benefits, Child Tax Credit, GST Rebate.
Other Income: All other sources of income, including social assistance and Worker's Compensation benefits. (Statistics Canada did not provide detailed information on these two sources.)

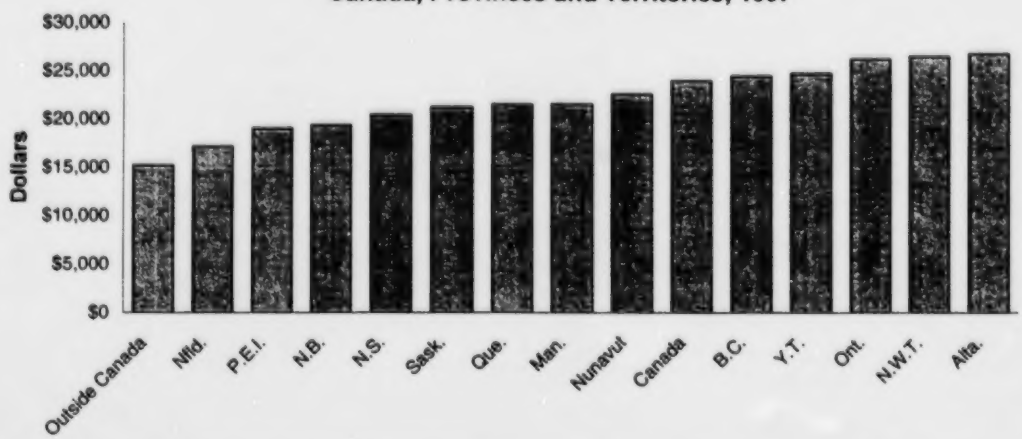
10 Average Taxable Income Assessed, Yukon, 1988 - 1997

Year	Number of Returns	Total Income Assessed	Total Deductions	Total Taxable Income Assessed	Average Taxable Income
1988	16,330	$410,277,000	$73,050,000	$338,022,000	$20,699
1989	16,960	$449,174,000	$78,019,000	$371,847,000	$21,925
1990	17,850	$491,062,000	$84,048,000	$407,743,000	$22,843
1991	17,930	$519,988,000	$92,428,000	$427,511,000	$23,843
1992	19,450	$580,970,000	$121,715,000	$459,108,000	$23,605
1993	18,090	$534,014,000	$117,503,000	$417,802,000	$23,096
1994	17,880	$592,694,000	$151,935,000	$441,149,000	$24,673
1995	18,760	$586,783,000	$124,656,000	$462,859,000	$24,673
1996	20,010	$634,977,000	$126,790,000	$509,022,000	$25,438
1997	19,650	$606,700,000	$124,100,000	$486,600,000	$24,763

11 Taxfiler Totals, Canada, Provinces and Territories, 1997

	Total Number of Returns	Total Income Assessed (000's)	Total Deductions (000's)	Total Taxable Income Assessed (000's)	Average Taxable Income Assessed
Canada	21,123,810	$577,144,200	$71,165,200	$506,867,200	$23,995
Newfoundland	385,210	$7,604,600	$1,007,200	$6,597,800	$17,128
Prince Edward Island	97,030	$2,121,800	$275,300	$1,847,300	$19,038
Nova Scotia	651,620	$15,102,200	$1,785,900	$13,323,300	$20,446
New Brunswick	537,520	$11,734,500	$1,332,400	$10,405,700	$19,359
Quebec	5,225,970	$128,551,800	$16,213,500	$112,460,900	$21,520
Ontario	7,914,230	$236,338,700	$28,865,900	$207,839,400	$26,261
Manitoba	793,180	$19,360,400	$2,287,400	$17,095,000	$21,552
Saskatchewan	694,060	$16,901,200	$2,176,400	$14,756,600	$21,261
Alberta	1,984,540	$60,173,400	$7,038,000	$53,198,500	$26,806
British Columbia	2,752,800	$76,897,700	$9,712,700	$67,430,200	$24,495
Yukon	**19,650**	**$606,700**	**$124,100**	**$486,600**	**$24,763**
Northwest Territories	26,630	$863,400	$162,300	$706,900	$26,545
Nunavut	12,150	$348,500	$73,900	$274,500	$22,593
Outside Canada	29,230	$539,200	$110,100	$444,500	$15,207

Average Taxable Income Assessed, Canada, Provinces and Territories, 1997



Taxfiler includes all returns filed with and without income reported. Some returns are filed for the sole purpose of the G.S.T. Rebate and/or Child Tax Credit. All figures are reported in current year dollars and have not been adjusted for inflation. The information contained in this publication is based on Revenue Canada data. Statistics pertaining to less than ten taxfilers have been suppressed, however, they are included in all subtotals and totals. All counts of the number of taxfilers have been rounded to the nearest ten. Sub-totals and totals were rounded independently. Due to rounding and supression, numbers may not sum to totals.

Yukon
Executive Council Office
Bureau of Statistics

Information Sheet #72.2 - 2000.06
Next Release: 2001.06

Additional Information:
Government of Yukon
Executive Council Office
Bureau of Statistics (A-8C)
Box 2703, Whitehorse, Yukon Y1A 2C6
Telephone: (867) 667-5640; Fax: (867) 393-6203
E-mail: ybsinfo@gov.yk.ca
Website: http://www.yukonweb.com/government/ybs